



## Child and Dependent Care Credit Expenses

Probe/Action: To determine if a taxpayer qualifies for the Credit for Child and Dependent Care Expenses, ask the taxpayer for information from the decision tree on the next page.

### Who is a qualifying person?

- A child who is under the age of 13 when the expenses were incurred and for whom a dependency exemption can be claimed\*
- Any person who is physically or mentally incapable of self-care who you can claim as a dependent or could have claimed as a dependent except that the person had gross income of more than \$3,650 or filed a joint return.
- A spouse who is physically or mentally incapable of self-care and lived with the taxpayer for more than half the year.

**Special rules apply if the parents are divorced or separated.** (See Publication 17.)

### Qualified work-related expenses

- Expenses must be paid for the care of the qualifying person to allow the taxpayer to work or look for work.
- The care includes the costs of services for the qualifying person's well-being and protection.
- Expenses to attend Kindergarten or a higher grade are not expenses for care. Expenses for summer day camp are qualifying but those for overnight camp are not.

**Caution:** Only the custodial parent may claim the child and dependent care credit even if the child's exemption is being claimed by the non-custodial parent under the rules for divorced & separated parents.

\*Refer to the tables on page C-3 for the rules governing who may be claimed as a dependent.